IN THE CLAIMS:

Please amend the claims as follows:

Claim 1. (original)

A collapsible top for an ATV comprising:

- a) an ATV;
- b) a top unit which includes first and second top sections, each top section including
 - (1) a first surface which is an outside surface when said top unit is in a use orientation on said ATV,
 - (2) a second surface which is an inside surface when in the use orientation on said ATV,
 - (3) a plurality of edges, and
 - (4) a hem defined in each edge;
- c) a side unit which includes
 - (1) first and second window sections, each window section being formed of flexible material and which further includes a first surface which is an outside surface when said side unit is in a use orientation on said ATV, a second surface which is an inside surface when said side unit is in the

use orientation on said ATV, a plurality of edges,
a hem defined in each edge of each window section,
and a transparent material in each window section
of said side unit,

- (2) two rear sections, each rear section being formed of flexible material and which further includes a first surface which is an outside surface when said side unit is in a use orientation on said ATV, a second surface which is an inside surface when said side unit is in the use orientation on said ATV, a plurality of edges, a hem defined in each edge of each rear section,
- (3) each window section having one edge that is onepiece with one edge of the first top section,
- (4) a zipper fastener element located on an edge of each window section and an adjacent edge of each rear section;
- d) a front unit which includes a front section being formed of flexible material and which further includes a first surface which is an outside surface when said front unit is in a use orientation on said ATV, a second surface which is an inside surface when said

e)

front unit is in the use orientation on said ATV, a plurality of edges, a hem defined in each edge of the front section of said window unit, a first edge of the front section of said front unit being one-piece with an edge of the first top section of said top unit, a second edge of the front section of said front unit being one-piece with an edge of the first window section of said side unit, and a third edge of the front section of said front unit being one-piece with an edge of the second window section of said side unit; a rear unit which includes a flexible rear section having a first edge which is one-piece with an edge of the second top section, a second edge which is onepiece with an edge of one of the two rear sections of said side unit, a third edge which is one-piece with an edge of a second one of the two rear sections of said side unit, and a fourth edge that is located adjacent to said ATV when said rear unit is in a use condition, the rear section of said rear unit further including a transparent window and a hem defined in each of the first, second, third and fourth edges of the rear section of said rear unit;

- a plurality of support rods each of which is located in a hem when the rods are in use supporting said top unit;
- g) a plurality of joint elements which couple adjacent support rods together when said top, side, front and rear units are in the use orientations on said ATV;
- h) a manually operated windshield wiper mounted on said front unit, said manually operated windshield wiper including a handle located adjacent to the second surface of the front section of said front unit;
- i) a plurality of front strap elements mounted on a fourth edge of the front section of said front unit and adapted to releasably attach to an ATV when said front section is in the use orientation:
- j) a plurality of rear strap elements mounted on a fourth edge of the rear section of said rear unit and adapted to releasably attach to an ATV when said rear section is in the use orientation; and
- k) said top unit, said side unit, said rear unit and said front unit all being one-piece with each other.

Claim 2. (currently amended)

A collapsible top for an ATV comprising:

- a) an ATV;
- b) a top unit which includes a plurality of first and second top sections, with each section having a hem;
- c) a side unit which includes
 - (1) first and second window sections, each window section including a hem and a transparent material,
 - (2) two rear sections, each rear section including a hem,
 - (3) each window section having one edge that is onepiece with one edge of the first top section,
 - (4) a zipper fastener element located on an edge of each window section and an adjacent edge of each rear section;
- d) a front unit which includes a front section having a
 hem, a first edge which is one-piece with an edge of
 the first top section of said top unit, a second edge
 of the front section of said front unit being one-piece
 with an edge of the first window section of said side

- unit, and a third edge of the front section of said front unit being one-piece with an edge of the second window section of said side unit;
- e) a plurality of support rods each of which is located in a hem;
- f) a plurality of joint elements which couple adjacent support rods together when said top, side and front units are in the use orientations on said ATV;
- g) a manually operated windshield wiper mounted on said front unit, said manually operated windshield wiper including a handle located adjacent to the second surface of the front section of said front unit;
- h) a plurality of front strap elements mounted on a fourth edge of the front section of said front unit and adapted to releasably attach to an ATV when said front section is in the use orientation; and
- i) said top unit, said side unit and said front unit all being one-piece with each other.